

MAX Schedules on Budget Authority, Outlays, Limitations, and Receipts (MAX Schedules A, K, R, and S)

Summary of Changes

- New BEA categories have been added for programs subject to highway and mass transit spending caps (section 21.2).
- Spending authority from voluntary offsetting collections from non-Federal sources and related outlays are classified as exempt from sequester (section 21.2).
- The listing of BEA categories has been reordered to match the MAX pick list for these categories (section 21.2).
- The capability to generate discretionary outlays for certain programs separately from other similar programs in an account is described (section 21.3).

21.1. Analysis of budget authority and outlays.

(a) **Presidential policy.**—MAX schedule A is used to report budgetary resources and outlays for each account on a Presidential policy basis for the period PY through BY+9. In addition, memorandum entries are required for limitations and discretionary outlays from end of PY balances. (See section 21.3.) Schedule A data are not required for credit financing accounts.

Estimates for PY through BY are based on program and financing data. Estimates for BY+1 through BY+9 are based on the guidance on outyear estimates contained in section 12.2. (Sections 21.2 and 21.3 provide additional information on the appropriate line number entries.)

Automatic calculations of data in schedule A. Policy outlays for discretionary programs are automatically calculated in MAX, based on the levels of discretionary budgetary resources reported, spendout rates, and discretionary outlays from end of PY balances. Discretionary outlays from end of PY balances are used to generate discretionary outlays from balances on lines 9x21.

To support the automatic outlay generation feature in MAX, agencies are required to enter information developed using the method of calculation (e.g., the waterfall method) that is specified in this circular and the *MAX A-11 User's Guide* (see exhibit 21A).

MAX will also automatically calculate discretionary policy budget authority for BY+5 through BY+9.

To the extent possible, agencies should refine their discretionary spendout rates in MAX by mid-December to minimize unexpected changes in outlay estimates (and comparisons with the discretionary caps) close to the locking of the MAX database.

(b) **Baseline estimates.**—MAX schedule S is used to report baseline estimates of budgetary resources and outlays for each account through BY+9. Schedule S data are not required for credit financing accounts.

Automatic calculations of data in schedule S. Baseline estimates for discretionary budgetary resources (except spending authority from offsetting collections) are calculated automatically in MAX for BY through BY+9; discretionary baseline outlays are calculated for CY–BY+9. These calculations will be made based on CY budgetary resources, spendout rates, and outlays from end of PY balances entered into MAX by agencies.

Unlike other types of discretionary budgetary resources, *discretionary baseline spending authority from offsetting collections* is entered by agencies directly into schedule S for BY–BY+9. MAX then calculates discretionary baseline outlays based on spendout rates and outlays from end of PY balances input by agencies.

Estimates will be based on the instructions in section 23; the applicable line numbers are described in section 21.3.

(c) **Data copied by MAX from one schedule to another.**—In some cases, MAX automatically transfers data entered by agencies from MAX schedule S (baseline estimates) to MAX schedule A (policy estimates). Mandatory baseline budgetary resources (budget authority and limitations) and outlays reported in schedule S are automatically copied to MAX schedule A. In addition, data reported as discretionary outlays from end of PY balances (lines 9x22) in MAX schedule S are copied to the corresponding lines in MAX schedule A. As a result, to make changes to these lines for policy estimates, revisions must be made to baseline estimates.

MAX also automatically transfers baseline mandatory current law receipts (offsetting and governmental) reported in MAX schedule K to MAX schedule R.

Some data are also copied from MAX schedule A to MAX schedule P (program and financing

schedule). Specifically, gross outlay data entered in MAX schedule A (except for memorandum (non-add) entries) will be copied to lines 86xx in MAX schedule P. (See section 32.4 and exhibit 32C.) Therefore, in order to change amounts on lines 86xx in MAX schedule P, outlay data in MAX schedule A must be changed.

Because of the automatic copy feature, for CY and beyond, agencies may wish to enter or revise data in MAX by updating MAX schedules S and K before updating schedules A and R. Likewise, since some schedule A data are automatically copied to schedule P, schedule A must be updated before schedule P can be completed (see exhibit 21B).

21.2. Data classifications required.

In schedules A and S, data are reported by line number, subfunction, BEA subcategory, and by the other data elements specified below. Multiple entries are required when more than one classification is used to identify budgetary resources or outlays. When inserting or revising data, agencies choose

the appropriate line number, BEA category, and other classifications from a list provided on the MAX screen.

Separate entries are required in schedule S for CY through BY+1 to identify baseline budgetary resources and outlay data as exempt or sequestrable and to report the pay/non-pay portions of budgetary resources. In some instances, additional GRH program subaccount detail is required on baseline estimates in schedule S (see section 23.3).

In schedules A and S, users have the ability to make non-print notations on stub entries to document information reported (e.g., to clarify the nature of data entered when multiple lines of the same type are used). (See the *MAX A–11 User’s Guide* for details.)

In schedules K and R, receipts data also are reported through BY+9 by the data elements listed below.

The following table describes requirements for schedules A, K, R, and S, unless otherwise noted. Classifications used for other MAX schedules are also listed.

Classification	Description	Applicability
SCHEDULE	Alpha character designation of the type of schedule in the MAX budget system.	All schedules. Appears at the beginning of each schedule.
LINE NUMBER	Represents the 4-position line number of the data reported for all schedules except C, K and R. (see section 20.5). For schedules C, K, and R, the line number is a 6-position code (xxxx–xx) indicating the character classification code (see section 25.4). For schedules K and R, governmental receipts will be reported on line “0000–00”. For a description of applicable line numbers for budget authority, limitations, outlays, and receipts, see sections 21.3(a), (b), (c), (d), and 21.4, respectively.	All schedules. Appears on each line for which data are provided.
SUBFUNCTION	Indicates the subfunctional classification of the account used in the latest budget document, unless notified otherwise by OMB. For a listing of the subfunction titles and codes, see exhibit 20B. Applies to appropriation or fund accounts and offsetting receipt accounts. Governmental receipt accounts are not assigned a subfunction code. In multifunction accounts, the appropriate subfunction appears on each line for which data are reported. For accounts having a single subfunctional classification, data are entered without reporting the subfunction; for these accounts, the subfunction designation is already stored in MAX. Note.—Multifunction accounts are identified by the applicable code (e.g., “999”, “550”, etc.) in the printed budget (see section 20.4(d)); however, in MAX, data are reported by the appropriate subfunction (e.g., subfunction 301, 302, etc.).	Schedules A, C, K, R, and S.
GRH PROGRAM	Indicates subaccount data for baseline estimates (see section 23.3). For appropriation or fund accounts, indicates subaccount program data. For receipt accounts, the GRH program designation (for social security, other nondefense, or defense programs) is automatically stored in MAX.	Schedules K and S.

Classification	Description	Applicability
BUDGET ENFORCEMENT CATEGORY/SUB- CATEGORY/JURISDICTION	<p>Indicates the BEA category (i.e., discretionary, mandatory, crime, net interest, or governmental receipts); subcategory (i.e., emergency, user fees, asset sales, third scorecard, modification to a mandatory account, highway, and mass transit); and jurisdiction (i.e., appropriations or authorizing committee).</p> <p>Applies to budget authority (including spending authority from offsetting collections), limitations, outlays, and governmental and offsetting receipts. It is also applicable to offsetting collections (cash) credited to accounts (line 8890), to the change in receivables and unpaid, unfilled orders from Federal sources (line 8895), to the adjustment to receivables and unpaid, unfilled orders from Federal sources (line 8896), and to unobligated balances (line 2199) for defense only.</p> <p>In most cases, spending authority from offsetting collections (line 6890), the offsetting collections from which they are derived (lines 8890, 8895, and 8896), and outlays from the offsetting collections (lines 93xx) will be classified as discretionary for accounts classified as discretionary under the BEA. Likewise, these lines will be classified as mandatory in accounts designated as mandatory under the BEA, except for administrative expenses, which are classified as discretionary. (Prior OMB approval is required for any cases where data reported on lines 6890, 8890, 8895, 8896, and 93xx are split between discretionary and mandatory BEA classifications.)</p> <p>In schedule C, applies to budget authority and outlays reported for grant character class data (see sections 25.3 and 25.4).</p> <p><i>Applicable categories:</i></p> <p>All discretionary resources are under the jurisdiction of appropriations committees. The classification for mandatory resources differentiates between appropriations and authorizing committee jurisdiction.</p> <p>Data should be reported by the categories listed below. Multiple entries are required when budgetary resources and the resulting outlays are classified in more than one BEA category/subcategory/jurisdiction.</p> <p>User fees:</p> <p>User fee coding is applicable to offsetting collections credited to appropriations or fund accounts (line 8890) in MAX schedules A and S and to governmental and offsetting receipts in MAX schedules R and K; it is not applicable to MAX schedule C. The user fee classification will be used for all user fees, not only proposed new user fees or changes to the levels of existing user fees.</p>	Schedules A, C, K, R and S.
Discretionary	<p>This is the generic category for discretionary. It includes spending authority that requires appropriation committee action and the associated outlays. Also includes receipts made available through action by appropriations committees in discretionary accounts. Excludes discretionary user fees, emergency funding, asset sales, and appropriations action modifying a mandatory account, which are classified in the categories described below.</p> <p>Excludes appropriations and outlays from the Violent crime reduction trust fund, which has its own unique BEA category, as specified below.</p>	
Discretionary, user fees	<p>User fees included in an appropriations committee discretionary account. This coding is applicable to offsetting collections credited to an appropriation or fund account (line 8890) in MAX schedules A and S and to offsetting receipts in schedules R and K.</p>	
Discretionary, emergency	<p>Emergency funding (i.e., funding designated as emergency by the President and the Congress in statute) that is included in an appropriations committee discretionary account. This is used only for new emergency funding proposed in the budget. <i>(Use only with OMB approval.)</i></p>	
Discretionary, asset sales	<p>Asset sales that cannot be counted for BEA scoring (i.e., those not mandated by law prior to Sept. 18, 1987 or not consistent with operations in FY 1986) that are enacted in appropriations acts. Also includes asset sales proposed in an appropriations act, to finance spending that is contingent on a waiver of the BEA rule on asset sales. In such cases, the proceeds, as well as the budget authority and outlays financed by the proceeds, are identified in the appropriate BEA subcategory for asset sales.</p>	
Discretionary, modification of a mandatory account	<p>Appropriations action modifying spending authority or receipts in a mandatory account. Not applicable to baseline estimates. <i>(Use only with OMB approval.)</i></p>	
Discretionary, highway	<p>Programs under the discretionary highway category of the BEA, as amended by the Transportation Equity Act for the 21st Century (P.L. 105-178).</p> <p><i>Note.</i>—Amounts in excess of the highway category spending cap will be classified in the general “discretionary” category, not as “discretionary, highway.”</p>	
Discretionary, mass transit	<p>Programs under the discretionary mass transit category of the BEA, as amended by the Transportation Equity Act for the 21st Century (P.L. 105-178).</p> <p><i>Note.</i>—Amounts in excess of the mass transit category spending cap will be classified in the general “discretionary” category, not as “discretionary mass transit.”</p>	

Classification	Description	Applicability
Violent crime reduction fund	Programs funded from the Violent crime reduction trust fund, established by Title XXXI of the Violent Crime Control and Law Enforcement Act of 1994.	
Mandatory, appropriations committee	This is the generic category for mandatory under appropriations committee jurisdiction. It includes spending authority, outlays, and receipts that are classified as mandatory under the BEA and are under appropriations committee jurisdiction. Excludes amounts classified in other mandatory categories, violent crime, or net interest, and governmental receipts, which are classified in the categories described below.	
Mandatory, authorizing committee	This is the generic category for mandatory under authorizing committee jurisdiction. It includes spending authority, outlays, and receipts that are classified as mandatory under the BEA and are under authorizing committee jurisdiction. Excludes amounts classified in the other categories listed. Most mandatory receipts are classified as mandatory, authorizing committee.	
Mandatory, user fees, appropriations committee	User fees included in a mandatory account under appropriations committee jurisdiction. This coding is applicable to offsetting collections credited to an appropriation or fund account (line 8890) in MAX schedules A and S and to offsetting receipts in schedules R and K.	
Mandatory, user fees, authorizing committee	User fees included in a mandatory account under authorizing committee jurisdiction. This coding is applicable to offsetting collections credited to an appropriation or fund account (line 8890) in MAX schedules A and S and to offsetting receipts in schedules R and K.	
Mandatory, emergency appropriations committee	Emergency funding (as defined above) included in a mandatory account under appropriations committee jurisdiction. <i>(Use only with OMB approval.)</i>	
Mandatory, emergency, authorizing committee	Emergency funding (as defined above) in a mandatory account under authorizing committee jurisdiction. <i>(Use only with OMB approval.)</i>	
Mandatory, asset sales, authorizing committee	Asset sales (as defined above) that are enacted in an authorization act.	
Mandatory, third scorecard, appropriations committee	Proposed legislative changes to mandatory budget authority, outlays, or receipts under appropriations committee jurisdiction that are not scored as PAYGO or subject to discretionary limits under the BEA. Includes changes that are "level of effort" changes, or when the level of receipts is dependent upon the amount of annual appropriations. <i>Does not apply to schedules K or S.</i>	
Mandatory, third scorecard, authorizing committee	Proposed legislative changes to mandatory budget authority, outlays, or receipts (as defined above) under authorizing committee jurisdiction that are not scored as PAYGO or subject to discretionary limits under the BEA. <i>Does not apply to schedules K or S.</i>	
Net interest	Interest included in the net interest function. Applies to budget authority, outlays, and offsetting receipts in function 900.	
Net interest, third scorecard	Proposed legislative changes to interest budget authority, outlays, or receipts (as defined above) under authorizing committee jurisdiction that are not scored as PAYGO or subject to discretionary limits under the BEA. <i>Does not apply to schedules K or S.</i>	
Governmental receipts	Receipts classified as governmental in schedules K and R (See section 14.2(d)).	
Governmental receipts, third scorecard	Proposed legislative changes to governmental receipts (as defined above) under authorizing committee jurisdiction that are not scored as PAYGO or subject to discretionary limits under the BEA. <i>Does not apply to schedules K or S.</i>	
Discretionary, modification of Governmental receipts	Appropriations action modifying Governmental receipts. Not applicable to baseline estimates. <i>(Use only with OMB approval.)</i>	
Governmental receipts, user fees	User fees that are included in governmental receipt accounts. This coding is applicable to governmental receipts in schedules R and K.	
Discretionary, modification of Governmental receipts, user fees	Appropriations action modifying Governmental receipts, user fees. Not applicable to baseline estimates. <i>(Use only with OMB approval.)</i>	

Classification	Description	Applicability
SEQUESTRABLE/EXEMPT	<p>Indicates whether amounts are sequestrable or exempt.</p> <p>Applicable to baseline budget authority, unobligated balances (for defense only), limitations, and outlays and is used to compute BEA sequesters. Does not apply to receipt accounts.</p> <p>Sequestrable indicates amounts not exempted by any provision of the BEA and therefore, subject to a uniform percentage reduction, elimination of an automatic spending increase, or reduction under special rules. Applies to spending authority from non-voluntary offsetting collections from non-Federal sources.</p> <p>Exempt indicates that amounts are not subject to any reduction because the program, account, or resource type is specifically exempted by the BEA or other laws. The exempt category includes:</p> <ul style="list-style-type: none"> —spending authority from offsetting collections from Federal sources; —spending authority from voluntary offsetting collections from non-Federal sources for goods and services; and —outlays from prior balances or from prior limitations for non-defense accounts. 	Schedule S for CY–BY+1 only.
CIVILIAN PAY/MILITARY PAY/ NONPAY	<p>Indicates whether amounts are used to fund personnel compensation or other activities.</p> <p>Applicable to baseline budget authority (except spending authority from offsetting collections) and limitations. Does not apply to receipt accounts.</p> <p>Civilian pay indicates the amount of new budgetary resources used to fund civilian personnel compensation, consistent with the definitions for object classes 11.1 through 11.5 and 12.1.</p> <p>Military pay indicates the amount of new budgetary resources used to fund pay for military personnel, consistent with object classes 11.7 and 12.2.</p> <p>Amounts designated as pay should reflect personnel compensation financed from current budget authority or limitations only.</p> <p>Nonpay is used to indicate the amount of new budgetary resources not used to fund personnel compensation. Applicable to permanent budget authority even if it funds personnel compensation.</p>	Schedule S for CY–BY+1 only.
AMOUNTS	Report data for budget authority, limitations, outlays, and receipts at the lowest level of classification reflected in the preceding columns.	All schedules.

21.3. Line number coding for MAX schedules A and S.

(a) **Budgetary resources.**—Budget authority is reported by line number, indicating the applicable type of budget authority and whether the authority is current or permanent. Limitation data are reported

by line numbers that distinguish between types of limitation (e.g., limitation on program level, direct loan limitation, etc). The line numbers used to report budgetary resources and applicability of those line numbers to schedules A and S are indicated below.

BUDGETARY RESOURCES

Line number	Description	Applicability *
BUDGETARY RESOURCES		
<i>In multifunction accounts, separate entries are required when data are reported in more than one subfunction.</i>		
2199	Sequestrable unobligated balances (defense only). Report the sequestrable unobligated balances of budgetary resources that became available in previous years. Use only for accounts in function 050, national defense. Amounts reported on line 2199 should be consistent with the sum of entries on lines 21xx of the program and financing schedule.	Schedule S for CY–BY+1 only.
4300–5300	Current budget authority. Report the appropriate current budget authority amounts from the program and financing schedule for each applicable type of authority that is provided in advance in annual appropriations acts. Use total lines (lines 43.00, 47.90, 49.90, or 53.00) when entering data on current budget authority in these schedules (see section 32.3).	Schedules A and S through BY+9.
6300–6890	Permanent budget authority. Report the appropriate permanent budget authority amounts from the program and financing schedule for each applicable type of authority that is not provided in advance in annual appropriations acts. Use total lines (lines 63.00, 64.90, 65.90, 66.90, 67.90, or 68.90) when entering data on permanent budget authority in these schedules.	
Memorandum entries:		
7xxx	Limitations. Includes enacted or proposed limitations on administrative expenses and de facto limitations established as a result of sequestration under the BEA. Also includes limitations on obligations enacted in authorizing legislation for certain transportation programs in the absence of limitations enacted in appropriations acts. (See section 21.3(b) for the coding scheme for limitations.)	

BUDGETARY RESOURCES—Continued

Line number	Description	Applicability*
9993	<p>Notes: Permanent budget authority that is subject to a discretionary limitation on obligations set in an appropriations act is scored as discretionary budget authority rather than as a limitation for all affected accounts except trust fund accounts in the Department of Transportation. Baseline data are not required for loan limitations.</p>	
	<p>Number of beneficiaries (in thousands). Report the annual average number of beneficiaries, rounded to the nearest thousand, that are served by Federal hospital insurance, Supplementary medical insurance, Unemployment insurance, and Rail industry pension fund programs. These data will be used to generate discretionary baseline budget authority for administrative expenses for these programs.</p>	Schedule S through BY+9.
	<p>Notes: In MAX, mandatory baseline budgetary resources are entered in schedule S and are copied automatically to schedule A (see section 21.1). Baseline estimates for discretionary budgetary resources for BY–BY+9 (except spending authority from offsetting collections) are calculated automatically. (See sections 21.1 and 23.2). Policy estimates for discretionary budgetary resources for BY+5–BY+9 are calculated automatically.</p>	Schedules A and S through BY+9.
	<p>Agencies may wish to report discretionary budget authority and associated outlays for certain programs within an account separately from other similar programs. If budget authority is reported using a line sequence number in the range, 40–79, separate outlay data are generated. (Line sequence numbers 80–99 are reserved for OMB use.) Spending authority from offsetting collections credited to accounts should be reported on line 68.90. Discretionary spending authority from offsetting collections must be entered into schedule S through BY+9; mandatory amounts on this line are entered in schedule S and are automatically copied to schedule A.</p>	Schedule S for BY–BY+9.
	<p>Sequestrable and exempt amounts should be reported on separate lines. Pay and non-pay amounts should be reported on separate lines, except that the pay/non-pay split is not required for spending authority from offsetting collections. See section 21.2 for sequestrable/exempt and pay/non-pay classifications required for baseline estimates of budgetary resources.</p>	Schedule A for BY+5–BY+9.
		Schedules A and S through BY+9.
		Schedule S through BY+1.

* Baseline data (schedule S) are not reported for the PY.

(b) Limitations.—Data on limitations and associated outlays will be reported for selected accounts where limitations on administrative expenses are enacted or proposed or where de facto limitations are established as a result of sequestration under the BEA. Permanent budget authority that is subject to a discretionary limitation on obligations set in an appropriations act will be scored as discretionary budget authority rather than as a limitation for all affected accounts except trust fund accounts

in the Department of Transportation. (Note: Credit limitations should be reported in the program account. Baseline data on credit limitations are not required because these limitations are not sequestrable.)

De facto limitations established resulting from sequestration of the BEA law will be reported only for past and current years, as applicable.

Limitations data will be identified by the following line number coding:

Line number	Description	Applicability*
Xxxx	<p>Memorandum entries: For the first digit, “7” is used to indicate the amount of the limitation and “9” to report the outlays associated with the limitation. (Outlay data are not required for limitations on loan guarantee commitments.)</p>	Schedules A and S through BY+9.
	<p>For the second digit, “0” is used to report the amount of the limitation and “9” to report BEA reductions in limitations (other than reductions in credit limitations and defacto limitations). Outlays from limitations will be shown on a post-sequester basis and will be coded as follows: 7—outlays from new limitations (i.e., from a limitation in the year the limitation is enacted or proposed). 8—outlays from prior limitations (i.e., from limitations that were enacted in prior years).</p>	Schedules A and S through BY+1.
xXxx	<p>Note: Beyond BY+1, outlays from limitations are not required to be separately identified; instead, total gross outlays for BY+2–BY+9 are reported on line 9400.</p>	Schedules A and S for BY+2–BY+9.

Line number	Description	Applicability*
xxXx	The third digit denotes whether or not the limitation was established as a result of the BEA. Zero "0" indicates the limitation was not established as a result of the BEA. "1" identifies de facto limitations established as a result of the BEA. For outlays, zero "0" is used in all cases.	Schedules A and S.
xxxX	The fourth digit identifies the specific limitation pertaining to the account and will be assigned by OMB as follows: 1 through 5—limitation on administrative and other expenses 6—limitation on program level (obligations) 7—limitation on direct loan activity 8—limitation on loan guarantee commitments 9—reserved for OMB use.	Schedules A and S through BY+9.
	Notes: OMB approval is required for reporting discretionary limitations on administration expenses and on program level (obligations). Any supplemental request involving limitations will be presented in a schedule under a separate transmittal code, even if a separate program and financing schedule is not required.	Use xxx7 or xxx8 for schedule A only through BY+9.
		Schedules A and S.

*Baseline data (schedule S) are not reported for the PY.

When more than one limitation is applicable, they will be displayed and identified separately. Generally, limitation amounts will be shown on a presequenter basis, and the effects of any reductions pursuant to the BEA will be reported separately. Defacto limitations will be shown as if they were in place before the sequester.

Budget year limitation amounts should correspond to the limitation language presented in the budget for the budget year. Current year presequenter limitation amounts should correspond to the enacted limitation language printed in the budget. For ac-

counts with limitations on direct loan obligations and loan guarantee commitments, the limitation amounts should tie to the amounts reported in MAX schedules G and H through BY+4 (see section 33).

(c) **Offsets.**—Data on offsetting collections (i.e., cash credited to the account) and changes in receivables and unpaid, unfilled orders from Federal sources are required through BY+9 by subfunction and BEA subcategory for each account with spending authority from offsetting collections (line 6890) in schedules A and S.

OFFSETS

Line number	Description	Applicability*
	<i>In multifunction accounts, separate entries are required when data are reported in more than one subfunction.</i> Offsets (Applicable only to accounts with offsetting collections).	Schedules A and S through BY+9.
8890	Total offsetting collections (cash). For accounts credited with offsetting collections, report only the cash credited to the appropriation or fund account. Excludes the change in receivables and unpaid, unfilled orders from Federal sources, which is reported on line 8895. Line 8890 should equal the total offsetting collections (lines 8800–8845) in the program and financing schedule for PY–BY.	
8895	From Federal sources: Change in receivables and unpaid, unfilled orders. Report the change (increases (+) or decreases (–)) in receivables and unpaid, unfilled orders from Federal sources from the start to the end of year. For PY–BY, equals line 88.95 from the program and financing schedule.	
8896	Adjustment to receivables and unpaid, unfilled orders from Federal sources. Report the net adjustments (upward (–) or downward (+)) to receivables and unpaid, unfilled orders from Federal sources. This entry will only be used in the past year and will equal line 8896 from the program and financing schedule for PY–BY. Discretionary and mandatory offsetting collections should be reported on separate lines. (For treatment of outlays from spending authority from offsetting collections, see discussion of lines 93xx in sec. 21.3(d)).	

*Baseline data (schedule S) are not reported for the PY.

(d) **Outlays.**—In addition to data on budget authority, limitations, and offsetting collections, schedules A and S are used to report gross outlays.

Gross outlays from new budget authority, from balances of budget authority made available in prior years, and from new and prior limitations, are reported separately through BY+1. In addition, outlay data from current and permanent authority are

separately identified through BY+1. Within permanent authority, outlays from spending authority from offsetting collections should be reported separately from outlays from other types of permanent budget authority. Each outlay entry must be reported by BEA subcategory (see section 21.2).

For BY+2 through BY+9, total gross outlays from limitations and outlays from other budgetary resources

not controlled by limitations are reported on line 9400 in schedules A and S.

Separate memorandum (non-add) entries are required for gross outlays from special and trust funds through BY+9.

Discretionary outlays from end of PY balances will be reported as a memorandum (non-add) entry in schedule S through BY+9 and automatically copied to schedule A. This line entry will be used to calculate discretionary policy and baseline estimates (see section 21.1 and 23). Specifically, data entered for these memorandum entries (lines 9122, 9222, 9322, or 9822) will be used to calculate the corresponding outlays from balances (lines 9121, 9221, 9321, and 98xx).

In calculating outlays, agencies have the capability in MAX to enter separate budget authority lines for programs with different spendout rates and apply the appropriate spendout rates (see exhibit 23B).

Policy and baseline outlays from defense and non-defense balances will be reported on the same lines (lines 9x21).

In schedule A, the total gross outlays reported for PY through BY (i.e., the sum of lines 91xx–98xx, excluding memorandum entries) must be consistent with those reported in MAX schedule P on line 7320. The distribution of PY outlays between those from new budget authority and those from balances of prior authority should be available from accounting records. The distribution of CY through BY+1 outlays between those from new budget authority and those from balances will be estimated based on experience in the timing of outlays for the respective obligations.

Outlay data are classified as described below. The applicability of line numbers to schedules A and S is also provided. Requirements for PY–BY+1 are discussed in the first part of the table; BY+2–BY+9 requirements follow; requirements for memorandum (non-add) entries are also noted.

OUTLAYS

Line number	Description	Applicability*
GROSS OUTLAYS FOR PY–BY+1		
<i>In multifunction accounts, separate entries are required when data are reported in more than one subfunction.</i>		
Note: Data on lines 9122, 9222, 9822, and 9322 are reported through BY+9.		
Gross Outlays from Current Authority		
9111	Outlays from new current authority. Report the amount of outlays from new current budget authority for that year. These outlays may not exceed the sum of current budget authority entries in the program and financing schedule (lines 40.xx through 53.xx) for that year. Exclude outlays from new limitations reported on line 97xx.	Schedules A and S through BY+1.
9121	Outlays from current balances. Report the amount of outlays from balances (both obligated and unobligated) of current budget authority brought forward from the previous year. The sum of outlays on lines 9121 and 9221 may not exceed balances at the start of the year (lines 21.xx and 72.xx of the program and financing schedule), plus or minus adjustments in those balances during the year (lines 22.21, 22.22, 73.31, 73.32, and 73.40 of the program and financing schedule). Exclude outlays from prior limitations reported on line 98xx. Baseline outlays from prior year balances of non-defense accounts are exempt from sequester. Baseline defense outlays from sequestrable unobligated balances should be reported on line 9994 in schedule S, as appropriate.	
9122	Outlays from end of PY balances of current authority (memorandum entry). Report the amount of outlays that will occur each year (CY–BY+9) from balances of discretionary current budget authority made available prior to the current year. Do not report outlays from new current budget authority provided in CY–BY+9. Exclude outlays from end of PY balances of prior limitations, which are reported on line 9822 (memorandum entry). Note. Data entered in schedule S for this memorandum entry will be copied automatically to schedule A.	Schedules A and S through BY+9.
97xx	Outlays from new limitations. Report the amount of outlays from new limitations (i.e., outlays from limitations in the year the limitations were enacted or proposed.) Include outlays from spending authority from offsetting collections that are controlled through new limitations. (See section 21.3(b) for a description of limitation coding.)	Schedules A and S through BY+1.
98xx	Outlays from prior limitations. Report the amount of outlays from prior limitations (i.e., outlays from limitations that were enacted in prior years). Include outlays from spending authority that are controlled through prior limitations. In schedule S, outlays from prior limitations should be classified as exempt. Note: For reporting purposes, outlays from limitations are considered to be outlays from current authority.	
9822	Outlays from end of PY balances of prior limitations (memorandum entry). Report the amount of outlays that will occur each year (CY–BY+9) from balances of discretionary limitations that were enacted prior to the current year. Do not report outlays from limitations enacted or proposed for CY–BY+9. Excludes outlays from end of PY balances of current budget authority, which are reported on line 9122 (memorandum entry).	Schedules A and S through BY+9.

OUTLAYS—Continued

Line number	Description	Applicability*
	<p>Notes: <i>Outlays for limitations will be identified by entering in the stub title the 4-digit code "970X" (outlays from new limitations) or "980X" (outlays from prior limitations), where X indicates the specific limitation involved, (see section 21.3 (b)).</i> <i>For reporting purposes, outlays from limitations are considered to be outlays from current authority.</i> <i>Data entered in schedule S for this memorandum entry will be copied automatically to schedule A.</i></p>	
	<p>Gross Outlays from Permanent Authority (including outlays from offsetting collections)</p>	
9211	<p>Outlays from new permanent authority. Report the amount of outlays from permanent budget authority (except outlays from new spending authority from offsetting collections credited to an account) becoming available in that year. These outlays may not exceed the total amount of permanent authority reported on lines 60.xx through 67.90 of the program and financing schedule for that year.</p>	Schedules A and S through BY+1.
9221	<p>Outlays from permanent balances. Report the amount of outlays from balances (both obligated and unobligated) of permanent authority (excluding outlays from spending authority from offsetting collections credited to the account) brought forward from the previous year. The sum of entries on lines 9121 and 9221 may not exceed balances at the start of the year (lines 21.xx and 72.xx of the program and financing schedule), plus or minus adjustments in those balances during the year (lines 22.21, 22.22, 73.31, 73.32, and 73.40 of the program and financing schedule). Baseline outlays from prior year balances of non-defense amounts are exempt from sequester. Baseline defense outlays from sequestrable unobligated balances should be reported on line 9994 in schedule S, as appropriate.</p>	
9222	<p>Outlays from end of PY balances of permanent authority (memorandum entry). Report the amount of outlays that will occur each year (CY–BY+9) from balances of discretionary permanent budget authority (excluding outlays from spending authority from offsetting collections) made available prior to the current year. Do not report outlays from new permanent budget authority provided in CY–BY+9. Note. <i>Data entered in schedule S for this memorandum entry will be copied automatically to schedule A.</i></p>	Schedules A and S through BY+9.
9311	<p>Outlays from new spending authority from offsetting collections. Report outlays from new spending authority from offsetting collections becoming available in that year. These outlays can not exceed the total amount reported on line 68xx of the program and financing schedule for that year.</p>	Schedules A and S through BY+1.uit
9321	<p>Outlays from balances of spending authority from offsetting collections. Report outlays from balances (both obligated and unobligated) of spending authority brought forward from a previous year.</p>	
9322	<p>Outlays from end of PY balances of spending authority from offsetting collections (memorandum entry). Report the amount of outlays that will occur each year (CY–BY+9) from balances of discretionary spending authority from offsetting collections made available prior to the current year. Do not report outlays from new spending authority provided in CY–BY+9. Note. <i>Data entered in schedule S for this memorandum entry will be copied automatically to schedule A.</i></p>	Schedules A and S through BY+9.
	<p>Notes: <i>Outlays from spending authority from offsetting collections that arise from current congressional action (i.e., current authority) and from permanent authority will be reported on lines 93xx.</i></p>	Schedules A and S through BY+1.
	<p><i>Discretionary and mandatory outlays from offsetting collections should be reported on separate lines.</i></p>	Schedules A and S through BY+9.
	<p><i>Outlays from offsetting collections that are controlled through limitations should be reported under the appropriate limitation lines (lines 97xx, 98xx), rather than on line 93xx.</i></p>	Schedules A and S through BY+1.
	<p><i>Outlay data entered into schedule A (except memorandum (non-add) entries) will be copied to lines 86xx of schedule P.</i></p>	Schedules A for PY–BY.
	<p><i>To generate separate discretionary outlay data for certain programs within an account, report the corresponding budget authority and outlays from end of PY balance using a line sequence number in the range, 40–79. (Line sequence numbers 80–99 are reserved for OMB use.)</i></p>	Schedules A and S through BY+9.
	<p><i>For each year, the sum of amounts reported as gross outlays from current and permanent authority (except for memorandum (non-add) lines 9122, 9222, 9322, 9822, and 99xx) should equal total gross outlays reported on lines 7320 and 8700 from the program and financing schedule. Likewise, the sum of gross outlays minus offsetting collections should equal net outlays (line 9000 in the program and financing schedule).</i></p>	Schedule A for PY–BY.
	<p><i>In MAX, mandatory baseline outlays are entered in schedule S and are copied automatically to schedule A (section 21.1).</i></p>	Schedules A and S through BY+9.

OUTLAYS—Continued

Line number	Description	Applicability*
	<p><i>Outlays for discretionary baseline estimates in schedule S are calculated automatically based on agency input of CY budgetary resources, spendout rates, and outlays from end of PY balances. Outlays from end of PY balances will be used to calculate outlays from balances on lines 9121, 9221, 9321, and 98xx. (See sections 21.1, 23.2, and the description of data required for calculation of baseline outlays from offsetting collections below.)</i></p> <p><i>To calculate discretionary baseline outlays from spending authority from offsetting collections, discretionary spending authority (line 6890) is entered through BY+9. MAX then calculates the corresponding discretionary baseline outlays (line 93xx) based on agency input of spendout rates and outlays from end of PY balances.</i></p>	Schedule S for CY–BY+9.
	<p><i>Outlays from discretionary resources reported in schedule A (Presidential policy) are also calculated automatically based on agency input of BY–BY+9 budgetary resources and spendout rates. Outlays from end of PY balances in schedule S will be automatically copied to schedule A and used in calculating outlays from balances on lines 9121, 9221, 9321, and 98xx.</i></p>	Schedule A for CY–BY+9.
	GROSS OUTLAYS FOR BY+2–BY+9	
	<p><i>In multifunction accounts, separate entries are required when data are reported in more than one subfunction.</i></p>	
9400	<p>Outlays. Report outlays associated with budgetary resources, including outlays from limitations.</p>	Schedules A and S for BY+2–BY+9.
	<p>Note: For each year the sum of amounts reported on line 9400 should equal total gross outlays.</p>	
	MEMORANDUM ENTRIES (non-add)	
9122, 9222, 9322, 9822	<p>Outlays from end of PY balances. Report the amount of outlays that will occur each year from balances of discretionary budget authority and limitations made available prior to the current year, as appropriate. See the definitions of these line numbers above.</p>	Schedules A and S for PY–BY+9.
9950	<p>Outlays from special funds. Report the amount of outlays from special funds (i.e., outlays from current and permanent special fund budget authority on lines 4020, 4025, 5020, 5025, 6020, 6025, 6520, and 6525).</p>	
9960	<p>Outlays from trust funds. Report the amount of outlays from trust funds (i.e., outlays from current and permanent trust fund budget authority on lines 4026, 4027, 5026, 5027, 6026, 6027, 6526, and 6527).</p>	
9993	<p>Number of beneficiaries. See the description in section 21.3(a).</p>	Schedule S through BY+9.
9994	<p>Outlays from sequestrable unobligated balances. Report only for accounts in function 050, national defense.</p>	Schedule S for CY–BY+1.

* Baseline data (schedule S) are not reported for the PY.

21.4. Receipt account line number coding (MAX schedules K and R).

MAX schedule R is used to report Presidential policy receipt account data for PY through BY+9; schedule K is used to report baseline receipt account data for CY through BY+9. Data on all collections deposited in receipt accounts (i.e., governmental and offsetting receipts) are reported by line number, subfunction, BEA subcategory, jurisdiction, and user fee designation, as appropriate. (See section 21.2). *Mandatory current law baseline offsetting receipts and*

governmental receipts entered in MAX schedule K (transmittal code 0) will be automatically copied to MAX schedule R. In order to change mandatory policy receipts included under transmittal code 0 in MAX schedule R, revisions must be made to MAX schedule K.

Receipts data are identified by the line numbers described below. Line numbers for offsetting receipts are the codes used to designate receipt character classification (see section 25.4). Only one character classification (line number) is valid for each receipt account.

Line number	Title	Description	Applicability*
0000-00	Governmental receipts	Report all receipts classified as governmental (see sections 14.2(d) and 20.4).	
	Offsetting receipts:	Report all offsetting receipts based on the character classification of the receipts (see sections 14.2, 20.4, and 25.4).	
1330-03	Proceeds from sale of commodities	Most offsetting receipts will be reported on line 2004-03.	Schedules K and R.
1340-03	Receipts from sales of property or assets		
1352-03	Receipts from other physical assets		
1512-03	Receipts from education and training		
2004-03	All other offsetting receipts		

*Baseline data (schedule K) are not reported for the PY.

Automatic Generation of Discretionary Outlays in MAX Schedule A

To generate outlays automatically, enter discretionary budgetary resources and spendout rates in schedule A and enter outlays from end of PY balances in schedule S, which MAX then copies to schedule A.

On line 9111, MAX calculates outlays using the first year spendout rate for new discretionary budget authority (line 4300) reported for the year.

BA, Limitation and Outlays—Policy (A)

4300 01 751 Appropriation Discretionary
Outlay Rates

9111 751 Outlays from new current authority—Discretionary

9121 751 Outlays from current balances—Discretionary

Line 9121 is comprised of:

Outlays from end of PY balances
Spendout of CY balances

Spendout of BY balances

Spendout of BY+1 balances

Spendout of BY+2 balances

Spendout of BY+3 balances

Spendout of BY+4 balances

Spendout of BY+5 balances

Spendout of BY+6 balances

Spendout of BY+7 balances

Spendout of BY+8 balances

9122 751 Outlays from end of PY balances from current balances—Discretionary

AUTOMATIC GENERATION OF DISCRETIONARY OUTLAYS IN SCHEDULE A

PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9
40	45	50	50	50	50	50	50	50	50	50	50
8	9	10	10	10	10	10	10	10	10	10	10
14	14	22	34	39	33	40	40	40	40	40	40
n/a	14.0	6.0	12.0								
		15.8	6.8	13.5							
			15.0	10.0	7.5	7.5					
				15.0	10.0	7.5	7.5				
					15.0	10.0	7.5	7.5			
						15.0	10.0	7.5	7.5		
							15.0	10.0	7.5	7.5	
								15.0	10.0	7.5	7.5
									15.0	10.0	7.5
										15.0	10.0
											15.0

In CY, these two amounts will always be the same.

Outlays from balances equal outlays from end of PY balances in BY+1 plus third year spendout of CY balances plus second year spendout from BY balances. Outlays from balances in other years are calculated by MAX in a similar manner.

The shaded portion of this exhibit displays calculations needed to generate outlays from balances. While not visible on this MAX screen, the calculations can be reviewed by selecting "View," "Outlay Calculations" from the pull down menu. (Although displayed in a different format in MAX, the method of calculation is the same).

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Assumptions:						
CY spendout rates..	20.00	35.00	15.00	30.00		100
BY spendout rates..	20.00	30.00	20.00	15.00	15.00	100

Note.— MAX applies the BY spendout rates to budget authority for BY and beyond.

MAX copies data on line 9x22 from schedule S into schedule A. These data are necessary for MAX to generate correct amounts on lines 9x21.

To enter CY and BY spendout rates, select "Edit," "Setup Outlay Calculations" from the pull down menu (see exhibits 23A and 23B).

To generate separate discretionary outlay data for programs within an account, report the corresponding budget authority using a line sequence number in the range 40–79.

Relationships Between MAX Schedules A, K, P, R, and S

Relationships between some MAX schedules have implications for the way in which users revise data in the MAX data base. This explanation provides some basic tips for updating MAX, based on the way data are automatically copied by MAX from one schedule to another. Although there are many ways to revise the data base, the following approach takes advantage of the automatic copy features in MAX.

In updating the data base, agencies usually complete the PY column before entering data for CY and beyond. As a general rule, users should update PY data in schedule P and, since some schedule A data are automatically copied to schedule P, revise the PY column of schedule A before updating other PY data. For CY through BY+9, users should revise schedule S before updating schedule A, since some schedule A data are automatically copied from schedule S. Likewise, since some schedule K data are copied to schedule R, schedule K should be updated before schedule R.

MAX schedule P (Program and financing schedule)

For PY:

- PY outlays are automatically loaded into the net outlays line (line 9000) from the *Treasury Annual Report Appendix*.¹
- Other PY data (e.g., start and end of year unobligated and obligated balances, etc.) should be consistent with the corresponding data reported to Treasury.
- The PY end of year balances are copied to the CY column and provide a good starting point for beginning to revise the detail in this column. Note that gross outlay data for schedule P (lines 86xx) are imported from schedule A; they cannot be entered directly in schedule P.

Before updating CY and BY, agencies may wish to revise schedules S and A, as follows.

MAX schedule S (Baseline budget authority and outlays)

For CY–BY+9:

- Mandatory baseline budget authority, limitations, and outlays reported under transmittal code 0 must be entered in schedule S and are automatically copied to schedule A.
- MAX calculates discretionary baseline budget authority and outlays through BY+9. Agencies must enter CY discretionary budgetary resources, CY and BY spendout rates, and outlays from end of PY balances of discretionary budgetary resources in schedule S to generate discretionary baseline estimates.
- Outlays from end of PY balances of discretionary budgetary resources (lines 9x22) are automatically copied to schedule A. MAX uses these data to calculate amounts for discretionary outlays from balances (lines 9x21) in both schedules A and S.

MAX schedule A (Policy budget authority and outlays)

For PY:

- Data for mandatory and discretionary policy estimates will be entered directly into schedule A.

For CY–BY+9:

- Mandatory policy estimates in schedule A are automatically copied from schedule S; to revise amounts in schedule A, the amounts must be changed in schedule S.²
- MAX calculates discretionary policy budget authority for BY+5 through BY+9.
- MAX calculates discretionary policy outlays through BY+9. Agencies must enter discretionary budgetary resources for BY–BY+4, and CY and BY spendout rates. Outlays from end of PY balances of discretionary resources (lines 9x22) must be entered in schedule S, are automatically copied to schedule A, and are used to calculate discretionary policy outlays from balances (lines 9x21).

For PY–BY:

- Outlay data reported in schedule A will be automatically copied to lines 86xx in schedule P.

MAX schedule K (Baseline receipts)

For CY–BY+9:

- Mandatory current law baseline receipts (offsetting and governmental) must be entered in schedule K under transmittal code 0 and are automatically copied to schedule R.
- Other baseline receipts entered in schedule K are not copied to schedule R.

MAX schedule R (Policy receipts)

For PY:

- PY receipt data are automatically loaded in receipt accounts from Treasury data.¹

For CY–BY+9:

- Mandatory current law policy receipts (offsetting and governmental) in schedule R are automatically copied from schedule K; to revise amounts in schedule R, the amounts must be changed in schedule K.²
- Other policy receipts can be entered directly in schedule R.

¹ PY data on these lines cannot be revised by agencies. If an agency does not agree with the net outlay or receipt amounts loaded into MAX, an explanation of the difference should be submitted to the agency's OMB representative.

² Applies to transmittal code 0 only. Data for other transmittal codes are entered directly in schedules A or R, as appropriate.